

What's Inside?

Do You Have the Correct Tax Book?	2
Am I Eligible?	3-4
Important Filing Information	5-6
Information to Complete Form MO-1040P	6-22
Form MO-1040P	9-16
Pension Exemption Worksheet	11, 15
Missouri Itemized Deductions	12, 16
Tax Table	12, 16
Form MO-PTS	17, 19
Form MO-CRP	18, 20
Information to Complete Form MO-PTS	22-23
Information to Complete Form MO-CRP	23
Tax Assistance Centers	24
Diagrams of Federal Forms	25-26
Five Ways to Get Your Refund Faster	27
Electronic Filing Options	28
Property Tax Credit or Refund Table	29-30
School District Numbers	31-32

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2002 Missouri individual income tax return and claim the property tax credit, and/or pension exemption.

You **CANNOT USE** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay that is not taxable;
- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion;
 - g. Railroad retirement modifications;
 - h. Bonus depreciation adjustments;
- Claim:
 - a. Self-employed health insurance deduction;
 - b. Miscellaneous tax credit (Form MO-TC);
 - c. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - d. A deduction for other federal tax (from Federal Form 1040, Lines 41, 43, and 55 and any recapture taxes included on Line 58.)
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

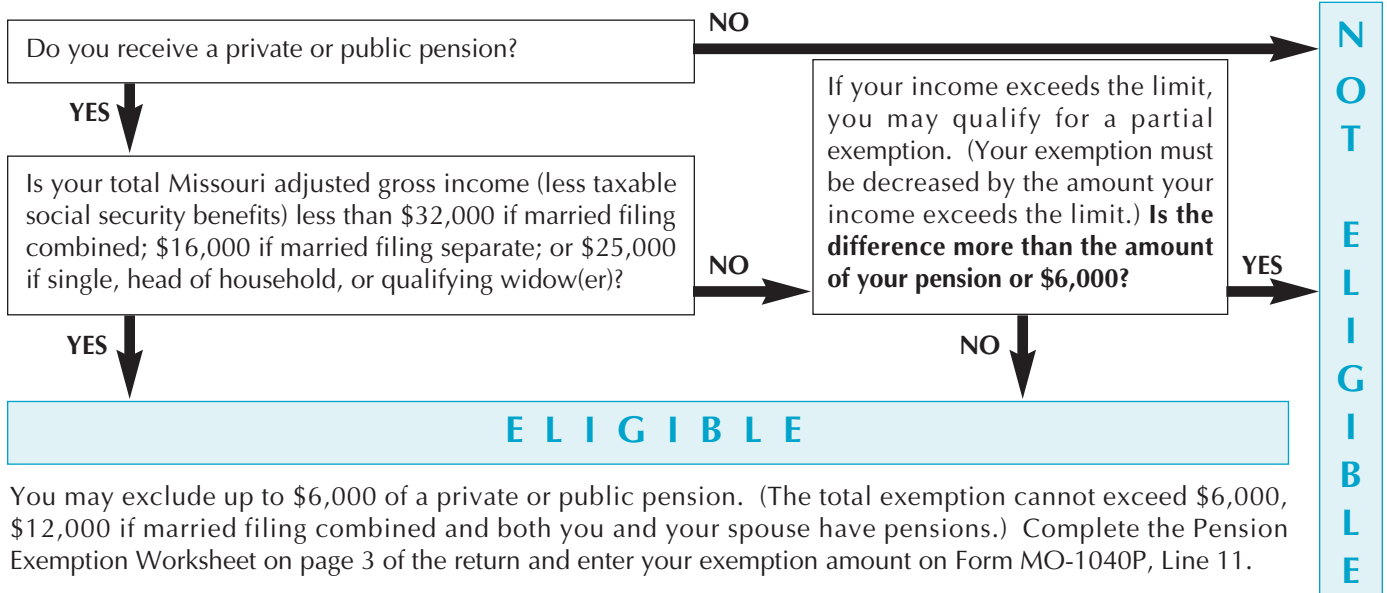
To Obtain Forms:

- Access **www.dor.state.mo.us/tax**;
- Call (800) 877-6881;
- Visit:
 - Department of Revenue Tax Assistance Centers (page 24), Motor Vehicle and Drivers License Branch or Fee Offices;
 - Participating banks, post offices, courthouses, and libraries;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

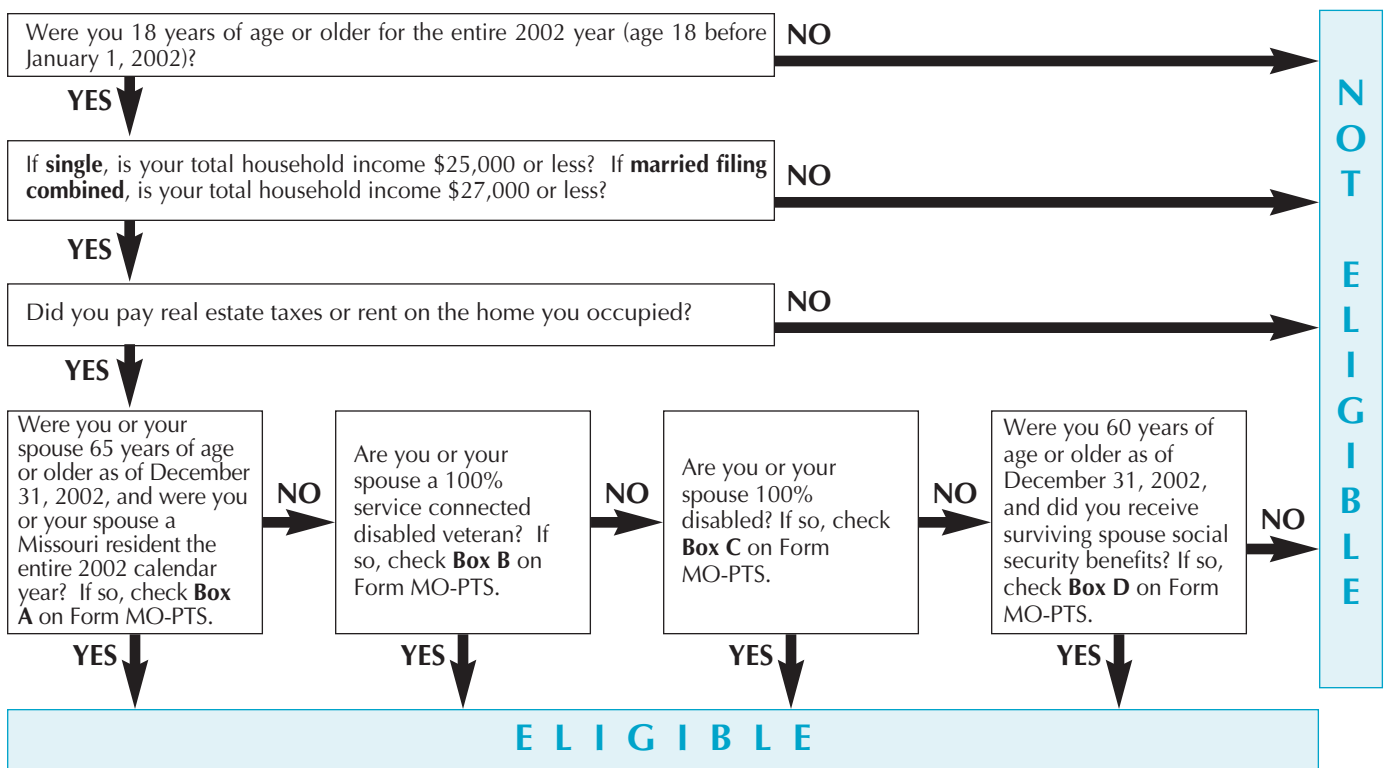
AM I ELIGIBLE?

***You do not have to qualify for both of these to use this form.
If you do not qualify either of these, see page 2 to obtain a different form.***

Use this diagram to determine if you or your spouse are eligible to claim the
PENSION EXEMPTION.
(Part or all of your pension may be excluded from your taxable income!)



Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT.



****IMPORTANT FILING INFORMATION****

This information is for guidance only and does not state the complete law.

Filing Requirements

You must file a Missouri income tax return if you were required to file a federal return and were a:

- Resident of Missouri and had Missouri adjusted gross income of \$1,200 or more; **or**
- Nonresident of Missouri and had income of \$600 or more from Missouri sources;

When To File

The 2002 returns are due April 15, 2003. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

Extension of Time to File

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2003.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. **Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

Late Filing and Payment

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See page 2 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 3385
Jefferson City, MO 65105-3385.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 3395
Jefferson City, MO 65105-3395.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example:

*Round \$32.49 down to \$32.00.
Round \$32.50 up to \$33.00.*

Amended Return

You must use Form MO-1040 (long form) for the year being amended and check the box near the top left of the form to indicate an amended return. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.state.mo.us/tax to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return.

Missouri Refund Inquiry Line

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting our web site at www.dor.state.mo.us/tax or dialing (573) 526-8299.

The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) your filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2003.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.state.mo.us/tax or call (800) 877-6881.

FORM MO-1040P

Information To Complete Form MO-1040P

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. Only check deceased box if death occurred in 2002. Enter your county of residence, and the correct number of the public school district in which you reside. See the school district listing on pages 31 and 32.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or blind at any time during 2002, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

Federal Form	Line Number
1040	Line 33
1040A	Line 19
1040EZ	Line 4
Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See diagram on page 26.

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself	
Line 3 _____	divided by
Line 4 _____	= _____
Spouse	
Line 3 _____	divided by
Line 4 _____	= _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 7 — Tax on Federal Return

Figure your federal income tax deduction from the listing below.

Federal Form	Line Numbers
1040EZ	Line 11 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

Do not use the federal withholding amount from your Form W-2(s).

Diagrams of the federal returns on are pages 25 and 26.

Line 8 — Standard or Itemized Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. See the chart below for your standard deduction amount.

Single	\$4,700
Married Filing A Combined Return or Qualifying Widower	\$7,850
Head of Household	\$6,900
Married Filing Separate	\$3,925

If you or your spouse marked any of the boxes for 65 or older, or blind, or claimed as a dependent, see Federal Form 1040, Line 36, Form 1040A, Line 22, or Form 1040EZ, Line 5 for your standard deduction amount. If you itemized on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deduction Section on Form MO-1040P, page 4.

Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Attach a copy of your federal return (pages 1 and 2).

Line 10 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on page 3 of the Form MO-1040P to see

how much of your pension may be tax free!

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).

Line 11 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2002, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 11. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 15 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 3. Complete the chart on Form MO-1040P, Page 3 to figure your tax if your Missouri taxable income is greater than \$9,000.

A separate tax must be computed for you and your spouse.

Line 17 — Missouri Withholding

Include only Missouri withholding on Line 17. **Attach a copy of all Forms W-2(s) and 1099(s). Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. See Diagram 1 on page 8.**

Line 18 — Estimated Tax Payments

Include any estimated tax payments made during 2002 and any overpayment applied from your 2001 Missouri return.

Line 20 — Property Tax Credit

Complete Form MO-PTS on page 17 to determine the amount of your property tax credit. See Information to Complete Form MO-PTS on page 22.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 25 — Refund

Taxpayers with overpaid returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

Line 26 — Amount Due

Attach a **check or money order** (U.S. funds only) for the amount due, payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2003, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.



You may also pay by **credit card** by visiting our web site at **www.dor.state.mo.us/tax** or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, Visa, and American Express. The following convenience fees will be charged to your account for processing:

Amount of Tax Paid	Convenience Fee
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

Sign Return

Both spouses **must** sign the Form MO-1040P. If you pay someone to prepare your return, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of federal return, pages 1 and 2:**

- if you itemized your deductions on Line 8, Missouri Itemized Deductions
- if you have an entry on Line 11, Long-term Care Insurance Deduction

• **Federal Schedule A**

- if you itemized your deductions on Line 8, Missouri Itemized Deductions
- if you have an entry on Line 11, Long-term Care Insurance Deduction

• **Paid Property Tax Receipt(s), Lease Agreement, or statement from your landlord.**

- if you claimed the Property Tax Credit on Line 20

• **Documentation (Form SSA-1099, letter from Social Security Administration, letter from Department of Veteran's Affairs) of the applicable qualification under which you are filing the Form MO-PTS**

Mail Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due —

Department of Revenue
P.O. Box 3385

Jefferson City, MO 65105-3385.

Balance due —

Department of Revenue
P.O. Box 3395

Jefferson City, MO 65105-3395.

Pension Exemption Worksheet

Line 2 — Taxable Social Security

Include the taxable amount of your 2002 social security benefits. See below to locate your taxable social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Private Pension

Include the total amount of taxable private pension(s) received in 2002. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Line 11b plus private pension amount included on Line 12b
- Federal Form 1040—Line 15b plus private pension amount included on Line 16b

Do not include any payments from government pensions or social security benefits on this line.

Line 7 — Private Pension Exemption

Each recipient is eligible for up to a \$6,000 exemption, but the amount of

SPLITTING YOUR INCOME

You will need a copy of your 2002 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.

- Taxable social security benefits must be split between each spouse according to his/her percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state refund should be split according to your and your spouse's Missouri tax withheld in 2001, less your and your spouse's Missouri tax (Form MO-1040P, Line 15). The result is your portion of the total 2001 refund. The amounts for yourself and your spouse should total your Missouri refund for 2001.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse
A. Wages, salaries, tips, etc.	1	7	7		00	A 00
B. Taxable interest income	2	8a	8a		00	B 00
C. Dividend income	none	9	9		00	C 00
D. State and local income tax refunds	none	none	10		00	D 00
E. Alimony received	none	none	11		00	E 00
F. Business income or (loss)	none	none	12		00	F 00
G. Capital gain or (loss)	none	10	13		00	G 00
H. Other gains or (losses)	none	none	14		00	H 00
I. Taxable IRA distributions	none	11b	15b		00	I 00
J. Taxable pensions and annuities	none	12b	16b		00	J 00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	K 00
L. Farm income or (loss)	none	none	18		00	L 00
M. Unemployment compensation	3	13	19		00	M 00
N. Taxable social security benefits	none	14b	20b		00	N 00
O. Other income	none	none	21		00	O 00
P. Total (add Lines A through O)	4	15	22		00	P 00
Q. Less: federal adjustments to income	none	18	32		00	Q 00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040P	4	19	33		00	R 00

exemption cannot exceed the amount of payments received in 2002.

Line 8 — Taxable Government Pension

Include the total amount of taxable government pension received in 2002. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Government pension amount included on Line 12b
- Federal Form 1040—Government pension amount included on Line 16b

Do not include any payments from private pensions or social security benefits on this line.

Line 9 — Subtotal

Each recipient's total pension exemption cannot exceed \$6,000. If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.

Line 11 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and any approved cultural contributions

(literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$4,985.** Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2002. **This amount cannot exceed \$7,910.** (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27. See diagram of Federal Form 1040 on page 26.

Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 33, is

greater than \$137,300 (\$68,650 if married filing separate), complete the Worksheet for Line 6 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on your Form W-2(s).

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions is less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions.

FORM MO-PTS

Information to Complete Form MO-PTS

If your filing status on Form MO-1040P was married filing combined but you lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

Helpful Hints

- You must be at least 18 years of age or older for the entire year if to qualify as disabled.
- Please use **your** social security number, **not** the social security number of a deceased relative.

Helpful Hint

Your property tax refund is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your refund use the 2002 Property Tax Refund Chart on pages 14 and 15.

Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS.

Line 2 — Social Security Benefits

Include nontaxable social security benefits. The taxable portion is already included on Line 1. See the following to determine your nontaxable benefits.

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Helpful Hints

- Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2003 that states what your benefits were for the entire 2002 year. See Diagram # in next column.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. One RRB-1099 shows annuities and pensions and the other is your social security equivalent railroad benefits. Include the amount from RRB-1099 that states social security equivalent (usually Tier I benefits).

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See below to determine your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).
- Form 1099INT(s) — Total amount not included on Form MO-1040P, Line 4 (Missouri adjusted gross income).

Line 4 — Railroad Retirement Benefits

Form MO-1040P does not have provisions for subtracting railroad retirement benefits from federal adjusted gross income. If you have railroad retirement benefits, it may be to your advantage to file Form MO-1040 rather than Form MO-1040P. See page 2 for information on how to obtain forms.

Line 5 — Veteran's Benefits

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are a 100 percent service connected disabled veteran, you are not required to include your veteran's payments and benefits. You must attach a letter from the Veterans Administration that refers to the Missouri Property Tax Credit Claim.

If you are a surviving spouse of a 100 percent service connected disabled veteran, all the veteran's benefits must be included.

Line 6 — Public Assistance

Include the amount of public relief, public assistance, supplemental security income (SSI), TA payments, and unemployment benefits received by you and/or your minor children. This includes any governmental cash received. Do not include the value of

FORM SSA-1099 — SOCIAL SECURITY BENEFIT STATEMENT			
2002 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.			
Box 1. Name BETTY TAXPAYER	Box 2. Beneficiary's Social Security Number 555-66-7777		
Box 3. Benefits Paid in 2002 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2002 NONE	Box 5. Net Benefits for 2002 (plus 2 minus Box 4) \$8,400.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2002 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE	
		Box 6. Voluntary Federal Income Tax Withheld NONE	
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555	
*Includes: \$12.00 Paid in 2002 for 2001		Box 8. Claim Number (use this number if you need to contact SSA.) 555-66-7777	
Form SSA-1099-SM (1-2003) DO NOT RETURN THIS FORM TO SSA OR IRS 000304			

commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), or a letter from the Social Security Administration.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be either stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit you must include the children's SSI benefits on Line 5.
- If you receive temporary assistance from the Department of Family Services (DFS), you must include **ALL** cash benefits received for your **ENTIRE** family. The Department of Revenue verifies this information and failure to include total benefits may delay your refund and prevent you from qualifying in the future.

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if you included nonbusiness losses on Form MO-PTS, Line 1. If you included nonbusiness losses on Line 1, enter the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F are considered business losses.)

Line 9 — Married

If you are married, filing a combined return with your spouse, enter \$2,000. If you are single, enter "0". If you are married filing a combined return, you must report both incomes. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.** A mortgage statement is NOT a tax receipt.

Helpful Hint

If you have paid real estate taxes for a prior year, you must file a claim for that year.

Homestead is the home or dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly

Helpful Hint

Don't forget if you shared your residence with relatives and/or friends (other than your spouse or children under 18), you must reduce the total tax paid for the home you occupy. See worksheet on next page.

rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Use the worksheet below to reduce your real estate tax if any of the following conditions apply to you.

If your residence is more than 5 acres or you own a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2002. The Form MO-CRP is on the back of the Form MO-PTS. If you share your home with relatives and/or friends (over age 18), only include the percentage of the home you occupied (1—50%, 2—33%, 3—25%). Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 10. Multiply the total by 20 percent and enter the result on Line 10.

Helpful Hint

If your rent is more than 60% of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Attach a copy of your 2002 lease agreements or a statement from your landlord. The lease agreements must be signed by the landlord and include his/her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a lease agreement or statement.

Helpful Hint

If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

Real Estate Tax Worksheet

1. Enter the total real estate tax you paid (exclude special assessments listed on your receipt). \$ _____
2. If your home or farm has more than five (5) acres, enter percentage from Form 948, Assessor's Certification. _____ %
3. If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). _____ %
4. If part of your home is used for rental or business purposes, enter the percentage you use as your home. _____ %
5. Total — multiply Line 1 by the percentage you listed above. \$ _____
6. If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of the home you occupy.
☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) _____ %
7. To reduce your tax, multiply the total real estate tax on Line 5 above by the percentage listed on Line 6 above and enter the result on Line 9. \$ _____

Information to Complete Form MO-CRP

Step 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable) reside at the address and are age 18 or older, enter the number on Line 4.

Step 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization.

Step 3

If you were a resident of a nursing

home or boarding home during 2002, use the applicable percentage stated on the front of Form MO-CRP, Certification of Rent Paid. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

Step 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and on Form MO-PTS, Line 12 (first box).

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Refund Chart on pages 29 and 30 to determine the amount of your property tax credit.

Helpful Hint

Your property tax refund is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your refund, use the 2002 Property Tax Refund Chart on pages 14 and 15. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her refund amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 “meet” to figure her refund. The two numbers “meet” on the chart where the refund amount is \$702.00. Ruth will get a \$702 refund for the real estate tax she paid.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Missouri Refund Inquiry Line	(573) 526-8299
Forms-by-Fax	(573) 751-4800
Telefile Extension to File	(800) 200-4842

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

FIVE WAYS TO GET YOUR REFUND FASTER:

A CHECKLIST

- ☐ **Make sure you are eligible. See pages 3 and 4.**
- ☐ **Sign your return.**
- ☐ **Report all income and benefits, including TA, SSA, and/or SSI.**
- ☐ **Correctly complete Form MO-CRP:**
 - Claim all rent paid by you;
 - Don't claim 100 percent if adults other than your spouse are living in the residence;
 - If Low Income Housing, report only your out-of-pocket rent paid.
- ☐ **Attach all required documentation:**
 - Copy of paid real estate tax receipt(s) or Form MO-CRP with rent receipt(s);
 - Form 948 if your real estate taxes are for more than 5 acres or you own a mobile home;
 - All Form W-2(s), Form 1099(s), Form SSA-1099(s), and Form 1099-R(s);
 - If 100 percent service connected disabled — a letter from Veteran's Affairs;
 - If 100 percent disabled:
 - a letter from Social Security Administration;
 - a Form SSA-1099; or

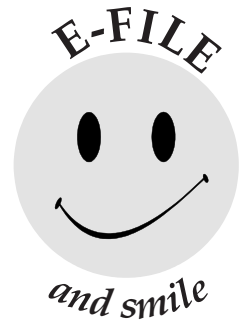
ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns.

**For more information on these alternative filing options, visit our web site at www.dor.state.mo.us/tax



Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

ACCURATE

Up to 13 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your refund.)
- B. Enter amount from Line 13 here _____
- C. Find where these two numbers "meet" below to figure your refund amount for Line XX. Enter here and on Form MO-PTS, Line XX.

2002 PROPERTY TAX REFUND CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
Amount from Line A above or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT OVER																														
0	13,000	Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 11).																													
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21	
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12	
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18		
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8		
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13				
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1					
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13						
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25							
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11							
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22								
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7								
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17									
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2									

EXAMPLE:

If Line 10 is \$19,000 and Line 11 of Form MO-PTS is \$275, then the tax refund would be \$27.

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
Amount from page 1 of chart, Line A or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME	BUT NOT MORE THAN	BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
OVER	BUT NOT MORE THAN																														
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,900	23,200	248	223	198	173	148	123	98	73	48	23																				
23,200	23,500	227	202	177	152	127	102	77	52	27	2																				
23,500	23,800	205	180	155	130	105	80	55	30	5																					
23,800	24,100	184	159	134	109	84	59	34	9																						
24,100	24,400	162	137	112	87	62	37	12																							
24,400	24,700	139	114	89	64	39	14																								
24,700	25,000	116	91	66	41	16																									

This area indicates no refund is allowable.

Examples:

If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax refund would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax refund would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax refund would be \$112.

2002 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. "**475**" should be entered in the space provided.

2. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. "**098**" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "**347**".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cabool R-IV	057	Crawford Co. R-II (Cuba) .	108	Fulton 58	159	Hollister R-V	208
Adair Co. R-II (Brashear) . .	045	Cainsville R-I	058	Crocker R-II	109	Gainesville R-V	160	Houston R-I	209
Adrian R-III	001	Calhoun R-VIII	059	Crystal City 47	110	Galena R-II	161	Howard Co. R-II	
Advance R-IV	002	Callao C-8	061			Gallatin R-V	162	(Glasgow)	168
Afton 101	003	Camdenton R-III	062	Dadeville R-II	111	Gasconade C-4 (Falcon) .	163	Howell Valley R-I	210
Albany R-III	004	Cameron R-I	063	Dallas Co. R-I (Buffalo) .	112	Gasconade Co. R-I		Hudson R-IX	211
Altenburg 48	005	Campbell R-II	064	Davis R-XII	113	(Hermann)	197	Humansville R-IV	212
Alton R-IV	006	Canton R-V	065	Delta C-7 (Deering) . . .	385	Gasconade Co. R-II		Hume R-VIII	213
Appleton City R-II	008	Cape Girardeau 63 . . .	066	Delta R-V	116	Gilman City R-IV	167	Hurley R-I	214
Arcadia Valley R-II		Carl Junction R-I	067	Dent-Phelps R-III		Glenwood R-VIII	169		
(Ironton)	009	Carrollton R-VII	068	(RFD, Salem)	117	Golden City R-III	171	Iberia R-V	215
Ash Grove R-IV	011	Carthage R-IX	069	DeSoto 73	114	Gorin R-III	172	Independence 30	217
Atlanta C-3	012	Caruthersville 18	070	Dexter R-XI	118	Grain Valley R-V	173	Iron Co. C-4 (Viburnum) .	218
Aurora R-VIII	013	Cass Co. R-V	010	Diamond R-IV	119	Grandview C-4		Jackson R-II	219
Ava R-I	014	Cassville R-IV	071	Dixon R-I	120	(Jackson Co.)	174	Jasper Co. R-V	222
Avenue City R-IX	015	Center 58		Doniphan R-I	121	Grandview R-II		Jefferson C-123	
Avilla R-XIII	016	(Jackson County)	074	Dora R-III	122	(Jefferson Co.)	175	(Nodaway Co.)	223
		Centerville R-I	077	Drexel R-IV	123	Green City R-I	177	Jefferson City	224
Bakersfield R-IV	017	Central R-III (Park Hills) .	480	Dunklin R-V		Green Forest R-II	178	Jefferson Co. R-VII	
Ballard R-II	018	Centralia R-VI	079	(Jefferson Co.)	124	Green Ridge R-VIII	179	(RFD, Festus)	225
Bayless	019	Chadwick R-I	080	East Buchanan Co. C-I		Greene Co. R-VIII		Jennings	227
Bell City R-II	020	Chaffee R-II	081	(Gower)	125	(Rogersville)	277	Johnson Co. R-VII	571
Bellevue R-III	022	Charleston R-I	083	East Carter Co. R-II		Greenfield R-IV	180	Joplin R-VIII	228
Belton 124	023	Chilhowee R-IV	084	(Ellsinore)	126	Greenville R-II	181	Junction Hill C-12	229
Bernie R-XIII	025	Chillicothe R-II	085	East Lynne 40	127	Grundy Co. R-V (Galt) . .	182		
Bevier C-4	026	Clark Co. R-I (Kahoka) . .	230	East Newton Co. R-VI . .	128	Hale R-I	184	Kansas City 33	231
Billings R-IV	029	Clarksburg C-2	087	East Prairie R-II	129	Halfway R-III	185	Kearney R-I	232
Bismarck R-V	030	Clarkton C-4	088	El Dorado Springs R-II .	131	Hamilton R-II	187	Kelso C-7	233
Blackwater R-II	031	Clayton	089	Eldon R-I	132	Hancock Place	188	Kennett 39	234
Bloomfield R-XIV	033	Clearwater R-I	090	Elsberry R-II	134	Hannibal 60	189	Keytesville R-III	235
Blue Eye R-V	034	Clever R-V	091	Eminence R-I	135	Hardeman R-X	190	King City R-I	236
Blue Springs R-IV	035	Climax Springs R-IV . . .	092	Everton R-III	137	Hardin-Central C-2	191	Kingston K-14	
Bolivar R-I	037	Clinton	093	Excelsior Springs 40 . . .	138	Harrisburg R-VIII	192	(Washington Co.)	237
Boncl R-X	038	Clinton Co. R-III		Exeter R-VI	139	Hartsville R-II	194	Kingston 42 (Caldwell	
Boone Co. R-IV		(Plattsburg)	397			Hazelwood	196	Co.)	238
(Hallsville)	186	Cole Camp R-I	096	Fair Grove R-X	140	Henry Co. R-I (Windsor) .	553	Kingsville R-I	239
Boonville R-I	039	Cole Co. R-I		Fair Play R-II	141	Hermitage R-IV	198	Kirbyville R-VI	240
Bosworth R-V	040	(Russellville)	432	Fairfax R-III	142	Hickman Mills C-1	200	Kirksville R-III	241
Bowling Green R-I	042	Cole Co. R-II		Fairview R-XI	144	Hickory Co. R-I		Kirkwood R-VII	242
Bradleyville R-I	043	(RFD, Jefferson City) . .	097	Farmington R-VII	146	(Urbana)	201	Knob Noster R-VIII	244
Branson R-IV	044	Cole Co. R-V (Eugene) . .	136	Fayette R-III	147	Higbee R-VIII	202	Knox Co. R-I (Edina) . . .	245
Braymer C-4	046	Columbia 93	098	Ferguson-Florissant R-II .	148	High Point R-III	203		
Breckenridge R-I	047	Community R-VI	099	Fordland R-III	151	Hillsboro R-III	204	Laclede Co. C-5	
Brentwood	048	Concordia R-II	101	Forsyth R-III	152	Holcomb R-III	205	(RFD, Lebanon)	247
Bronaugh R-VII	049	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Holden R-III	206	Laclede Co. R-I (Conway) .	102
Brookfield R-III	050	(Bunceton)	054	Independence)	153	Holliday C-2	207	Ladue (St. Louis Co.) . . .	248
Brunswick R-II	052	Cooter R-IV	103	Fort Zumwalt R-II	154			Lafayette Co. C-1	
Buchanan Co. R-IV		Couch R-I	104	Fox C-6 (Arnold)	155			(Higginsville)	249
(DeKalb)	115	Cowgill R-VI	105	Francis-Howell (R-III) . .	156			Lakeland R-III	
Bucklin R-II	053	Craig R-III	106	Franklin Co. R-II				(Deepwater)	251
Bunker R-III	055	Crane R-III	107	(RFD, New Haven)	157			Lamar R-I	252
Butler R-V	056	Crawford Co. R-I		Fredericktown R-I	158			LaMonte R-IV	253
		(Bourbon)	041					LaPlata R-II	285

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Laquey R-V	254	Moniteau Co. R-I		Oregon-Howell R-III	246	Salem R-80	434	Stoutland R-II	490
Laredo R-VII	255	(California)	060	Orrick R-XI	372	Salisbury R-IV	435	Strafford R-VI	492
Lathrop R-II	257	Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Santa Fe R-X		Strain-Japan R-XVI	575
Lawson R-XIV	258	(Latham)	256	Osage Co. R-II (Linn)	274	(Alma)	250	Strasburg C-3	494
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Sarcoxie R-II	436	Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	Savannah R-III	437	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	School of the Osage R-II	439	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Schuyler Co. R-I	440	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	Scotland Co. R-I		Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	(Memphis)	441	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scott City R-I	573	Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	Scott Co. Central			
Lexington R-V	267	(Versailles)	523	Paris R-II	379	(Sikeston)	443	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	Sedalia 200	444	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonsburg R-II	382	Senath Hornesville C-8	445	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Seneca R-VII	446	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Seymour R-II	447	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Shawnee R-III	448	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Shelby Co. C-1		(Jamestown)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	(Shelbyville)	449	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. R-IV		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbina)	450	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Sheldon R-VIII	451		
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		Shell Knob 78	452		
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sherwood Cass R-VIII		Union R-XI (Franklin	
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		(Creighton)	453	Co.)	514
		Co.)	338	(Edgar Springs)	130	Sikeston R-VI	454	Union Star R-II	515
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Silex R-I	455	University City	517
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Skyline R-II	456		
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Slater	457	Valley Park	518
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Smithton R-VI	458	Valley R-VI (Caledonia)	519
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithville R-II	459	Van Buren R-1	520
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		South Callaway R-II		Van-Far R-I	521
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	(Mokane)	460	Verona R-VII	522
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Harrison Co. R-II			
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Bethany)	461	Walnut Grove R-V	527
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Holt Co. R-I		Warren Co. R-III	
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Oregon)	462	(Warrenton)	529
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Iron Co. R-I		Warrensburg R-VI	528
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Annapolis)	463	Warsaw R-IX	530
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Nodaway Co. R-IV		Washington	531
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Barnard)	464	Waynesville R-VI	532
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Pemiscot Co. R-V		Weaubleau R-III	533
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Steele)	465	Webb City R-VII	534
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	Southern Boone Co. R-I	466	Webster Groves	535
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Reynolds Co.		Wellington-Napoleon	
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	R-II	467	R-IX	536
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southland C-9		Wellston	537
Marshall	299	North Nodaway Co. R-VI				(Cardwell)	468	Wellsville-Middletown	
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southwest Livingston Co.		R-I	538
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	R-I	469	Wentzville R-IV	539
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	Southwest R-V		West Nodaway Co. R-I	
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	(Barry Co.)	470	(Burlington Junction)	540
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	Sparta R-III	471	West Plains R-VII	541
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Special School District of		West Platte Co. R-II	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis	577	(Weston)	542
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	West St. Francois Co. R-IV	
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	(Leadwood)	570
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	Westran R-I	545
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	Westview C-6	546
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		Wheatland R-II	547
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	Wheaton R-III	548
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	Willard R-II	550
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	Willow Springs R-IV	551
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	Windsor C-1	
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	(Jefferson Co.)	552
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. Joseph	482	Winfield R-IV	554
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis Career		Winona R-III	555
(Tuscumbia)	511			(RFD, Doniphan)	424	Education	578	Winston R-VI	556
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	St. Louis City	483	Woodland R-IV	557
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Stanberry R-II	484	Worth Co. R-III	558
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Monett R-I	322	Oak Ridge R-VI	368	Rock Port R-II	428	Steelville R-III	486	Wyaconda C-1	560
Moniteau Co. C-I		Odessa R-VII	369	Rockwood R-VI	429	Stet R-XV	487		
(Jamestown)	221	Oran R-III	370	Rolla 31	430	Stewartsville C-2	488		
		Orearville R-IV	371	Roscoe C-I	431	Stockton R-I	489		